



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

31 January 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors  
All Chiefs, Formal Entry Division  
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from January 23 to 26, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
16-273	"1R15 ADDITIONAL PRESTRESSING ANCHORAGE"	7325.99.90	MFN - 15% Ad Valorem
16-355	"ZAGRO ANAVITE POULTRY MINERAL"	3824.90.99	MFN - 3% ad valorem ATIGA - Zero*
16-356	"LOVIT LC - ENERGY LIQUID"	3824.90.99	MFN - 3% ad valorem
17-003	"DI-2-ETHYLHEXYL PHTHALATE (DEHP)"	2917.32.00	MFN - 1% ad valorem
17-005	"SABIC® LLDPE 118WSJ"	3901.90.90	MFN - 3% ad valorem
17-006	"SABIC® LLDPE 120WSJ"	3901.90.90	MFN - 3% ad valorem
17-008	"CALCHEESE® CHEESE WAFER"	1905.32.00	MFN - 15% ad valorem ATIGA - Zero*
17-009	"DANISA® TRADITIONAL BUTTER COOKIES"	1905.31.10	MFN - 15% ad valorem ATIGA - Zero*
17-011	"KOPIKO® 78°C CARAMEL FRAPPE"	2209.90.30	MFN - 10% ad valorem ATIGA - Zero*

\* Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).

For your information and guidance and strict compliance.

**Atty. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

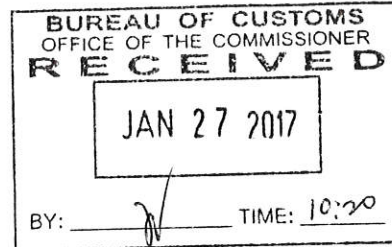
cc: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES

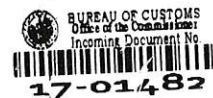
TARIFF COMMISSION

27 January 2017



**COMMISSIONER NICANOR E. FAELDON**  
Bureau of Customs  
Port Area, Manila

Dear **Commissioner Faeldon**:



Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 16-273, 16-355, 16-356, 17-003, 17-005, 17-006, 17-008, 17-009, and 17-011, together with their respective brochures/ technical literature, issued from 23 January 2017 to 26 January 2017.

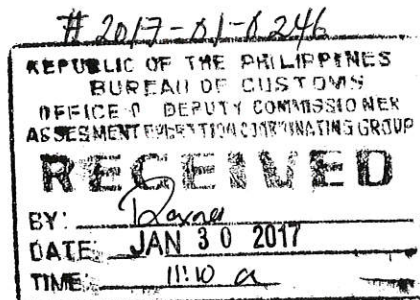
Thank you.

Very truly yours,

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated.

cc: *The Secretary*  
*Department of Finance*  
*Manila*





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

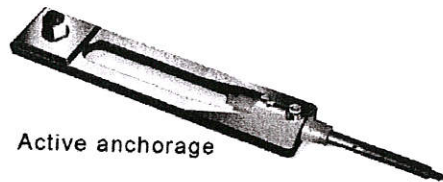
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 7325.99.90 MFN - 15% ad valorem	2	TCC (AR) NO.
				16-273
			3	DATE ISSUED
				JAN 23 2017

## 4 DESCRIPTION OF GOOD

## "1R15 ADDITIONAL PRESTRESSING ANCHORAGE"

Based on the brochure and technical information submitted, subject article is a casted anchorage for structures. It is used to strengthen structures by additional post-tension. Subject article is clamped against the facing support by means of prestressed (fixing) bar. Made of ductile cast iron, the material conforms to EN-GJS-500-7 standards.



Active anchorage



Passive anchorage

## 5 REASONS FOR CLASSIFICATION

Heading 73.25 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, other cast articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers all cast articles of iron or steel, not elsewhere specified or included. The heading includes, inspection traps, gratings, drain covers and similar castings for sewage, water, etc. systems; hydrant pillars and covers; drinking fountains; pillar-boxes, fire alarm pillars, bollards, etc.; gutters and gutter spouts; mine tubing; balls for use in grinding and crushing mills; metallurgical pots and crucibles not fitted with mechanical or thermal equipment; counterweights; imitation flowers, foliage, etc.; mercury bottles.

In view thereof, subject subject article is classified under 2012 AHTN subheadings 7325.99.90 with Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson



17-00009







REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
 Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3824.90.99 MFN - 3% ad valorem ATIGA - Zero		16-355
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 26 2017

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ZAGRO ANAVITE POULTRY MINERAL”</b>
	<p>Based on the product label and certificate of formula submitted, subject article is a poultry mineral supplement composed of iron, manganese, zinc, copper, selenium and iodine with calcium carbonate as carrier. It is incorporated into poultry feeds and added at a rate of 1.0 kg per ton of feed. Packed in 25 kg bags, it prevents and treats mineral deficiencies in poultry. It also increases their resistance against stress and during disease condition and improves their feed conversion efficiency.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, chemical products and preparations of the chemical or allied industries, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the chemical products classified here are products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The preparations classified here may be either wholly or partly chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3824.90.99 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  17-00016

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REPUBLIC OF THE PHILIPPINES



## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3824.90.99 MFN - 3% ad valorem		16-356
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 26 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LOVIT LC – ENERGY LIQUID”</b>
	<p>Based on the certificate of analysis, product brochure, and safety data sheet submitted, subject article is a complementary feed additive in the form of clear, light yellow liquid having a characteristic odour. It is composed of magnesium sulphate heptahydrate, sorbitol, sodium chloride, L-carnitine, and betaine. Subject article improves the utilisation of dietary energy and protein and could manage metabolic disturbances in critical periods of poultry production. Available in one (1) liter bottles and five (5) liter canisters, it is recommended for poultry and other animal species at a dosage of 1-2 liters per 1,000 liters of water over a period of 2-5 days.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances or prepared directly. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3824.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00017</p>







REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
 Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2917.32.00 MFN - 1% ad valorem		17-003
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 23 2017

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DI-2-ETHYLHEXYL PHTHALATE (DEHP)”</b>
	<p>Based on the product specification, certificate of analysis and material data sheet submitted, subject article is a pure di-2-ethylhexyl phthalate (DEHP) with molecular formula of <math>C_{26}H_{44}(COOC_8H_{17})_2</math> and CAS No. 117-81-7, also known as dioctyl orthophthalate. It is in the form of colorless, odourless and high-boiling liquid. Packed in 200 kg metal drums or in bulk shipments, it is commonly used as PVC plasticizer, polyethylene copolymer and fiber resin to manufacture thin film, leather, wire and cable wrapping.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 29.17 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading includes, among others, aromatic polycarboxylic acids and their esters, salts and other derivatives. The esters include dimethyl, diethyl, dibutyl (di-<i>n</i>-butyl, diisobutyl, etc.), dioctyl (di-<i>n</i>-octyl, diisooctyl, bis(2-ethylhexyl), etc.), dinonyl (di-<i>n</i>-nonyl, diisononyl, etc.), didecyl (di-<i>n</i>-decyl, etc.) or dicyclohexyl orthophthalates and other esters of orthophthalic acid, e.g., phthalates of ethylene glycol esters, as well as the dimethyl and other esters of terephthalic acid.</p> <p>In view thereof, subject article, being dioctyl orthophthalate, is classified under 2012 AHTN subheading 2917.32.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  17-00010



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.90.90 MFN - 3% ad valorem		17-005
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 26 2017

**4 DESCRIPTION OF GOOD****“SABIC® LLDPE 118WSJ”**

Based on the technical specifications, test analysis, product artwork and process flow submitted, subject article is an ethylene-butene copolymer resin containing, by weight, less than 94% ethylene and more than 6% 1-butene, with concentration of 1,400 ppm for slip and 2,700 ppm for anti-block additives. It is in the form of solid pellets having a melt index of 1.0 g/10 minutes at 190°C and density of 918 kg/m<sup>3</sup>. It is used for general-purpose packaging such as shipping sacks, ice bags, and frozen food bags.

**5 REASONS FOR CLASSIFICATION**

Note 4 of Chapter 39 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purpose of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression ‘primary forms’ applies to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson



17-00012





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.90.90 MFN - 3% ad valorem		17-006
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 23 2017

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“SABIC® LLDPE 120WJ”**

Based on the material safety data sheet and declaration of composition submitted, subject article is an ethylene-butene copolymer, containing by weight, < 94.0% ethylene and > 6.0% 1-butene having a slip and anti-block additive concentration of 1,500 ppm and 3,000 ppm, respectively. It is in the form of white pellets having melt index of 1.0 g/10min at 190 °C and density of 918 kg/m<sup>3</sup>. It is suitable for general-purpose packaging such as ice and frozen food bags, liners, produce bags, bread bags, textile and garment packaging.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Note 4 to Chapter 39 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression ‘primary forms’ applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the 2012 AHTN covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

**MARILOU P. MENDOZA**

Chairperson



17-00011





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1905.32.00</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b>		<b>17-008</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 26 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“CALCHEESE® CHEESE WAFER”**

Based on the certificate of analysis, certificate of product registration from the Food and Drug Administration (FDA), process flow diagram, and product artwork submitted, subject article is a four-layer rectangular wafer filled with cheddar cheese. It is made from wheat flour, sugar, vegetable oil, non-dairy creamer, whey powder, maltodextrin, milk powder, cheese powder, salt, emulsifier, soy lecithin, cheese flavour, leavening agent, yeast extract, and food colour. It is available in 53.8 gram packs and in boxes containing 20 pieces of individually packed wafer with a net weight of 8.5 grams each.



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Heading 19.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as : gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. It includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates.

In view thereof, subject article is classified under 2012 AHTN subheading 1905.32.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

FOR THE COMMISSION

Republic of the Philippines  
TARIFF COMMISSION



17-00013

MARILOU P. MENDOZA

Chairperson






REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1905.31.10 MFN - 15% ad valorem ATIGA - Zero		17-009
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 26 2017.

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“DANISA® TRADITIONAL BUTTER COOKIES”</b></p> <p>Based on the product specification, picture of packaging and certificate of product registration submitted, subject articles are butter cookies containing wheat flour, butter, sugar, eggs, desiccated coconut, currant, milk powder, salt, leavening agent and vanilla. These cookies are wrapped in corrugated paper and greaseproof paper, then packed in tin cans, with a net weight of 454 grams, and then further packed in a secondary gift box.</p> <div style="text-align: center;">  </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. Bakery "improvers" serve mainly to facilitate the working of the dough, hasten fermentation, improve the characteristics and appearance of the products and give them better keeping qualities. The products of this heading may also be obtained from a dough based on flour, meal or powder of potatoes. The heading includes the following products, among others, biscuits.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 1905.31.10 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p>

FOR THE COMMISSION